

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

IN RE: ) CHAPTER 7  
J&M OIL SERVICE ENTERPRISE, ) CASE NO. 04 B 22183  
Debtor. ) HONORABLE JOHN H. SQUIRES

**NOTICE OF FILING OF U.S. TRUSTEE'S  
MEMORANDUM OF REVIEW OF TRUSTEE'S FINAL ACCOUNT**

To: Brenda Porter Helms, Trustee  
Registrant's e-mail: [brenda.helms@albanybank.com](mailto:brenda.helms@albanybank.com)

Please Take Notice that on April 8, 2008, the United States Trustee for the Northern District of Illinois filed with the Clerk of the United States Bankruptcy Court for the Northern District of Illinois the U.S. Trustee's Memorandum of Review of the Trustee's Final Account, a copy of which is herewith served upon you.

The United States Trustee has reviewed the Trustee's Final Account and Application to Close Case and Discharge the Trustee in accordance with the standards set forth in the Memorandum of Understanding dated April 1, 1999, and has no objection to the Trustee's certification that the estate has been fully administered and is ready to close.

WILLIAM T. NEARY  
UNITED STATES TRUSTEE

DATED: April 8, 2008

BY: /s/ Denise DeLaurent  
Denise DeLaurent, Attorney  
OFFICE OF THE U.S. TRUSTEE  
219 SOUTH DEARBORN, ROOM 873  
CHICAGO, ILLINOIS 60604  
(312) 886-3326

**CERTIFICATE OF SERVICE**

I, Denise DeLaurent, Attorney, state that pursuant to Section II, B, 4 of the Administrative Procedures for the Case Management/Electronic Case Filing System and Fed. R. Civ. P. 5(a), service on the Trustee of the above Notice of Filing of U.S. Trustee's Memorandum of Review of Trustee's Final Account was accomplished through the Court's Electronic Notice for Registrants on April 8, 2008.

/s/ Denise DeLaurent